

OFFICE OF THE MUNICIPAL COMMISSIONER, CITY MUNICIPAL COUNCIL, SHIMOGA.

Notification dated 17th April 1967.

Octroi Bye-laws.

No. C5. PR. 9/67-68. Notice is hereby given for the information of persons likely to be affected thereby that the Municipal Council has resolved at its meeting held on 31st December 1966 to adopt the Octroi Model bye-laws framed under Section 324(m) of Mysore Municipalities Act, 1964 and that the said Byelaws shall come into force in the Municipality with effect from 1st June 1967.

C. H. BASAVAPPA NAIK, *Municipal Commr.*

Form No. I (Rule 3)

Octroi Rules

(Notice under Section 94 and 95 of the Mysore Municipalities Act, 1964)

Notice is hereby given to the inhabitants of the Shimoga City Municipality, that the Municipal Council, Shimoga, has resolved in its meeting held on 31st December 1966 to impose the following Tax as per Section 94 of Mysore Municipalities Act, 1964 in supercession of the existing Octroi Rules framed under the Mysore Municipalities Act, 1951.

1 Name of the Tax.—Octroi Duty

2 Class of persons or property liable.—All persons residing within the City Municipal limits, Shimoga

3 Exemptions Proposed.—In the following cases no Octroi shall be levied.

(a) Used Articles of House-hold, articles of Travellers or Passengers and goods belonging to Government (Government of Mysore) and used solely for public purposes and not used are intended to be used for purpose of Profit and accompanied by an invoice in the name of Government Department Certified by the Departmental Head concerned that the property entered therein belongs to Government.

(b) Ten Green Coconuts, 10 Dry Coconuts, 100 beetle leaves, 2 Kgs. of Sugar or Jaggery, 1 K.G. of Ghee or Butter, Home made Sweets, brought into City for personal use.

(c) Used Harmonium, Gramophone, Cycle, Radio, Typewriter, Watch, Clock held by persons for personal use and brought with their luggages while they are in transit.

(d) Fuel (Head Load)

(e) Toys of one packet if imported into the City for personal use by *bona fide* travellers

(f) Advertisement Boards sent free of cost, used empty Tins not exceeding 10, used Sewing Machine, Iron Cots, Cradles. owned by the persons for their personal and private use.

(g) Used Gunny Bags brought for private use not exceeding 50

(h) Country pots, one packet of playing Cards, Charaka and its spare parts, used Vessels owned by persons for their private use.

(i) Gingily oil extracted from Country Ganas.

(j) Khadder Certified to be so, either by the All India Spinners Association of the Government of Mysore or the Presidents of Taluk Boards or a Municipality or the Mysore Charaka Sangha.

(k) Handloom products manufactured within the State of Mysore bearing the seal of the Department of Industries and Commerce including pure Silk goods which are exempted from the levy of Octroi.

(l) Piece goods which are exported by local Merchants from within the Municipal limits to outside places if they are returned back by the Addressee and received back by the Sender within fortnight from the date of despatch provided the goods are produced at Central Octroi Office before despatch with duplicate list showing the description and valuation of the articles sent and goods so received back are proved to be the same as those that were originally despatched. The list will be checked and certified besides affixing the Seal on the Cloth to Serve as proff for identification of goods. Rejected goods are also exempted from payment of Octroi goods provided the importer satisfies the claim by production of original receipt of payment.

(m) Used Electric Fan, owned by persons for their private use.

(n) Used Handloom Sarees, Woven by Weavers (on Maggas) (Cotton) Kambalies brought into the Municipal limits are exempted.

(o) Medicines imported into the Municipal limits belonging to the Government Hospitals.

(p) Gift articles supplied by "CARE".

(q) Any other articles imported for Government Schools, Colleges, Dispensaries, Free of cost for public use.

4 The amount or rate of assessment of each such class :—

Octroi Duty as per Schedule II of the Mysore Municipalities Act, 1964 noted below and Storage fee as noted in Schedule I below :—

5 Octroi Stations (In the Case of Octroi)

- 1 Bhadravathi Road Gate
- 2 Thunga River Bridge Gate
- 3 Honnali Road Gate
- 4 Sowlanga-Shikaripur Road Gate
- 5 Sagar Road Gate
- 6 Thirthahalli Road Gate
- 7 Jail Road Gate
- 8 Millaghatta Road Gate
- 9 Checking Gate
- 10 River Gate
- 11 New Railway Station
- 12 N. R. Pur Check Gate

SCHEDULE. I (Storage Fee)

Rates for stocking in Ware-house at Central Octroi Office. Per day upto week or portion thereof.

	Rs. Paise
1 Per bag of Gram Dhal, Maida, Jaggery, Sugar, Beedies, Tobacco dust, or Tobacco bundles or other bags of 100 Kgs. capacity.	0—25
2 Wood of all kinds (logs or cut pieces of 50 Cft.)	0—50
3 All kinds of bales and cases or bundles of piece goods yarn, Art Silk, Silk, Hosiery Cloths and empty bags of one Bale containing 400.	0—50
4 All types of other cases of any shape or sizes or form and Machinery or Motor Parts in loose (each).	0—50
5 Tins of all sizes (each)	0—06
6 Empty barrels (each)	0—12
7 Iron or Steel per tonne or fraction thereon	1—00
8 Zinc Sheets, Asbestos and all kinds of sheets per Quintal	0—50
9 Copper, Brass, Aluminium, Gun Metal, Bronze, or any other metal in any shape or form per quintal.	0—50
10 Dry Coconuts per 50 Kgs.	0—50
11 Tiles of all kinds per 1,000	0—50
12 Leather goods, in any shape or form (loose) (per 100 Kgs)	0—12
13 Earthen Ware and Enamel Ware of all kinds per 1,000 Kgs	0—25
14 All kinds of pipes (each)	0—06
15 Canvas and rubber belting for Machinery and all rubber goods in any shape or form (each)	0—25
16 Batteries and their accessories and dry Cells (each)	0—12
17 Coconuts green per 100	0—12

SCHEDULE II (Octroi Duty)

Rates of Octroi

Articles	Octroi leviable per ten kilograms of gross weight except where otherwise stated.
	Rs. P.
<i>Class I. Articles of Food and Drinks :—</i>	
1 Refined Sugar, Sugar candy, Boora and all kinds of sugar not in bottle	0—20
2 Gur, Jaggery and other kinds of unrefined Sugar	0—08
3 Ghee including vegetable Ghee and admixtures of Ghee also vegetable solidified oil, dripping, marve, trex, cocogold, purico, crisco and cocogem and other edible oils not specified in any other item.	0—50
4 Butter and Cream	0—50
5 Dried fruits, groundnut sheeds and nuts excluding betel nuts	0—05
6 Groundnut (unshelled)	0—02
7 Betel nuts	0—15
8 Fresh meat, fish and eggs	0—50
9 Dried Fish	2—00
10 Potatoes and onions	0—02
11 Copra.	0—50
12 Cherry or Raw Coffee (per bag of fifty kilograms)	0—20
13 Semicured Coffee not fully processed intended to be delivered to a curer or the Coffee Board (per bag of fifty kilograms).	0—30

	Rs. P.
14 Coconut (per Hundred) ...	0—50
15 Betel leaf, (per bundle of 100 leaves) ...	0—01
16 Pulses ...	0—02
17 Grain including parched grains ...	0—01
18 Wheat flour, maida flour, soji and other wheat products ...	0—03
19 Flour other than those mentioned in item 18 ...	0—02
20 Animal fat, tallow and oil of all kinds except oils mentioned in Classes III, V and IX. ...	0—05
21 Glaxo, Horlicks, Malted milk, Biscuits, tinned meat and other foods <i>ad valorem</i> ...	Two per cent
22 Cardamon <i>ad valorem</i> ...	One per cent
23 Coffee seed other than those mentioned in items 12 and 13, and coffee powder ...	Two per cent
24 Oranges, apples, grapes, lichi, melon (Kharbooza), lemon (of all kinds) pears (nashpati), plums (alucha) apricot (Khubani), banana, pomegranates, sarda, water melons, custard apple, raspberry and other fruits. ...	One per cent
25 Country and foreign liquors ...	Two per cent
26 Bhang ...	do
27 Tea, (Indian or Foreign) ...	do
28 Provisions (not included in any other class) including oilman's stores, confectionery, Jams, pickles, cheese and essences of fruits. ...	do

Class II. Animals :—

1 Sheep, Goats, Lambs, and Kids (per head) ...	0—10
2 Pigs (Per head) ...	0—35

Class III. Articles used for fuel, lighting and washing :—

	Rs. P.
1 Kerosine oil (per litre) ...	0—01
2 Petrol „ ...	0—02
3 Diesel oil „ ...	0—01
4 Methylated spirit ...	0—03
5 All sorts of oil seeds including cotton seeds but not including groundnut <i>ad valorem</i> ...	0—03
6 Wax and tallow candles <i>ad valorem</i> ...	Two per cent
7 Chandeliers, globes, lamps, chimneys and all other articles made of glass intended for electric or gas lighting etc., (except electric bulbs) <i>ad valorem</i>	do
8 Chandeliers, globes, lamps, lanterns, electric poles, electric bulbs and all other articles made of metal intended for electric or gas lighting etc., <i>ad valorem</i> ...	do
9 Potash, soda, saltpetre, alum, salt and other saline substances <i>ad valorem</i> ...	do
10 Soaps of all kinds <i>ad valorem</i> ...	do
11 Carbide <i>ad valorem</i> ...	do
12 Fireworks and their component parts <i>ad valorem</i> ...	do
13 Steam coal, soft coke and hard coke „ ...	do
14 Soapnut and soapnut powder „ ...	One per cent

Class IV. Articles used in the construction of Buildings :—

1 Teak and Rosewood.—	
(i) Un-sawn (Per cubic metre) ...	4—00
(ii) Sawn (per cubic metre) ...	5—00
(iii) Manufactured (per cubic metre) ...	6—00
2 Soft wood, Sawn, Unsawn or manufactured (per cubic metre) ...	1—00
3 Wood other than Teak, Rose or soft wood but not firewood :—	
(i) Un-sawn (per cubic metre) ...	2—00
(ii) Sawn (per cubic metre) ...	3—00
(iii) Manufactured (per cubic metre) ...	4—00
4 Bamboos (per hundred) ...	1—00
5 Stone for building (except Agra stone as defined in item 6 below, marble and lime-stone), Shahabad stones, Badami stones, bajri, oudappah slabs Kanakar, Lime or Kankar, Coal ashes, surkhi, brick-bats or broken bricks <i>ad valorem</i> ...	Two per cent
6 Agra stone, i.e. stone so named in the market irrespective of its place of origin ...	do
7 Chalk, chalk powder, lime stone, lime, flooring stone and white and coloured stone chips. ...	0—02
8 Dammar, bitumen and asphalt ...	0—02
9 Cement (per bag) ...	0—05
10 Marble and tiles of all kinds (other than those referred in item 11) ...	0—15
11 Tiles of common earth, e.g., country tiles (per thousand) ...	0—37
12 Marble chips <i>ad valorem</i> ...	Three per cent
13 Asbestos sheets <i>ad valorem</i> ...	Two per cent
14 Whole bricks of all sizes (per thousand) ...	0—50
15 Paints and colour washes <i>ad valorem</i> ...	Two per cent
16 Roofing felt, roofing board and caneec insulating board <i>ad valorem</i> ...	Three per cent

Class V—Drugs, spices and perfumes

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| 1 | All foreign medicines, including mineral waters, syrups and medical tinctures, soda bicarb and caustic soda (imported in packages or Boxes) sulphur in bottles and packets, iron sulphate, barium sulphate, haemorrhagic septicemia serum, dextrosol, castor oil in bottles, potash permanganate, glucose, oxygen gas, camphor oil, sugar of milks, medicated, coloured and fragrant syrup. (<i>ad valorem</i>) | Two per cent |
| 2 | All Indian medicines including gulqand, sharbat in bottle, soda bicarb and caustic soda (imported in bags or drums), Amritanjan, ivory dust, Suiha Sindhu, Bal Sudha, and Zandu Drakshasava (<i>ad valorem</i>) | One per cent |
| 3 | Hair oil and perfumed oil of all kinds (<i>ad valorem</i>) | ... Two per cent |
| 4 | Spices and wet imli excluding saltpetre (<i>ad valorem</i>) | ... do |
| 5 | Opium (<i>ad valorem</i>) | ... do |

Class VI—Tobacco

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|---|--|---------------------------|
| 1 | All kinds of foreign tobacco pipe, tobacco, cigars, snuff, cheroots of all kinds (<i>ad valorem</i>) | ... Three per cent |
| 2 | Cigarettes of all kinds | ... Two per cent |
| 3 | Beedies of all kinds | ... One per cent |
| 4 | Indian tobacco I quality i.e. all tobacco not included in items 1 and 2 | ... One and half per cent |
| 5 | Indian Tobacco II quality | ... One per cent |
| 6 | Indian Tobacco III quality (Kanni) | ... One and half per cent |
| 7 | Tobacco leaves | ... 0—20 |

Class VII—Piece goods and Textile Fabrics

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|----|--|---------------------------|
| 1 | Unginned cotton | ... 0—05 |
| 2 | Ginned cotton | ... 0—10 |
| 3 | Cotton waste and waste yarn cotton | ... 0—10 |
| 4 | Raw wool, hemp and other fibres and rope | ... 0—10 |
| 5 | Jute gunny bags and jute cloth (per bag) | ... 0—01 |
| 6 | Piecegoods made of cotton, wool or any admixture of those and articles made thereof including thread and yarn, dhoties, saris, dopattas, pagarees, towels, bedspreads, sheets, blankets, Tents, carpets, durries, pillows, razais laces edgings, ribbons, handkerchiefs in bales (i.e., not cut up) old clothes imported in bulk, and all such goods as are not made up ready for wearing. | One and half per cent |
| 7 | Piecegoods made of silk and artificial silk or any admixture of those and articles made thereof including shawls, laces, edgings and ribbons. (<i>ad valorem</i>) | One and half per cent |
| 8 | Hides and skins | ... Two per cent |
| 9 | Cotton yarn | ... One and half per cent |
| 10 | Raw Silk and artificial silk | ... Two per cent |
| 11 | Jute cloth (<i>ad valorem</i>) | ... One per cent |
| 12 | Leather, including harness, saddles, bags, boxes, desi shoes, chappals and all other articles made of leather excluding boots, shoes, slippers and sandals. | Two per cent |
| 13 | Apparel, boots and shoes including slippers and sandals (other than desi shoes and chappals) drapery, millinery caps and hats ready made clothes, barret caps and hat shapes etc. | do |
| 14 | Hosiery including knitted woollen caps | ... do |
| 15 | Lametta including kinari, gota, gold and silver lace, wire and thread real or imitation. | do |

Class VIII.—Metals and Articles made of Metals :—

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| 1 | Metals (iron and steel wrought and unwrought) including bars, sheets, girders, iron, stanchions, top columns, girders fitted with rivets, metallic ores and scrap iron (<i>ad valorem</i>) | do |
| 2 | Tin scrap (<i>ad valorem</i>) | ... do |
| 3 | Metals, (hardware and cutlery) i.e., knives, razors, scissors, needles, tin plates, rivets, nails, screws, bolts, nuts, enamelled wire (other than sanitary fittings) wire, wire-nettings, hinges, locks, pipes, post and pans, weights, empty tins, iron and tin boxes and iron furniture, etc. | do |
| 4 | Metals (all other kinds—manufactured and unmanufactured) including bicycles, perambulators, carriages, sewing machines, harmoniums, typewriters, ice-machines, soda water machines clocks, and watches spectacles, their cases and frames, umbrella frames and handles brass copper, german silver, aluminium, bronze, zinc and articles made thereon, channels of all kinds and for whatever purpose imported, sanitary fittings, iron washers, bicycles saddles and radio goods. | |

	Rs. P.
N. B: Sanitary fittings include baths, water closets, lavatory basins bidets (tube) urinals, flushing cistern, sinks and water taps.	
5 Motor Cars not registered under the Motor Vehicles Act, 1939.	...
(a) 2 seater (each)	15—00
(b) 4 or more seater (each)	...
6 Chassis and Lorries not registered under the Motor Vehicles Act, 1939	30—00
(a) Without body (Each)	...
(b) With body	25—00
7 Component parts of motor cars	...
8 Old component parts of motor vehicles	30—00
9 Stoppers made of metal	...
10 Complete motor cycle not registered under the Motor Vehicles Act, 1939, without side car (each).	0—75
11 Motor cycle not registered under the Motor Vehicles Act, 1939, with side car (each)	0—25
	0—37
	4—00
	5—00

Class—IX.—Miscellaneous :—

1 Dyes and tans including green coloured sand (for mixing with mehndi) boot polishes, indigo, safflower (kusum) and all kinds of colouring matter.	Two per cent
2 Stationery including paper, paste, boards and all articles made thereon including waste papers, cards, card boards, forms, envelopes, calendars, inks, pens, pencils, ink-pots, ink stands, takhtis, pin cushions, nibs, holders, pins, pads, drawing instruments, paper weights, rulers, measuring tapes, slates manufactured or unmanufactured, straw board, gelatine paper, account books, ledger and cash books.	do
3 Chemicals (except those chargeable under any other class), distilled water and sulphur in casks or barrels or bags.	do
4 Horn and articles made of horn except buttons	...
5 Lac and cork and articles made thereof	do
6 Kikar bark and other bark including bark dust	...
7 Wood (manufactured) such as walking sticks, empty barrels Country carts, umbrella sticks of cane or bamboo (manufactured or un-manufactured), wooden payas and pattis.	do
8 Furniture other than iron furniture	...
9 Articles of sports and games including playing cards	do
10 Glass and articles made thereon (except glass tiles, empty glass phials having lids, glass beads and other imitation jewels)	do
11 Articles made of china stone, earth (glazed or unglazed) including drain pipes and drain fittings, but excluding sanitary fittings, earthen tiles and toys made of china clay or earth.	do
12 Empty glass phials having lids	...
13 Celloid goods including celluloid sheets and imitation mother pearl sheets	do
14 Nut, shell, horn and ivory buttons	...
15 Glass beads and other imitation jewels	do
16 Toilet powders and cosmetic creams including tooth pastes, powders and creams	...
17 Ivory and articles made thereof	One per cent
18 Rubber goods including rubber gloves and bakelite goods	Two per cent
19 Disinfectants-dry or liquid-including flit, corsote, shell tox and naphthalane ball	...
20 Lubricating oil (per litre)	do
21 Grease	...
	0—03
	Two per cent

	Rs.	P.
22 Photographic accessories including pictures, photos and printed pictures	...	do
23 Coir matting	...	One per cent
24 Toys made of celluloid	...	do
25 Toys made of china clay or earth	...	do
26 Toys made of cotton, rubber, paper, wood and metals	...	do
27 All kinds of cinema carbons	...	Two per cent
28 Vaseline, vasceline pomade, petroleum jelly or amber petroleum (grease) and brilliantine.	...	do
29 Safety fuses and cartridges	...	do
30 Match boxes (per gross)	...	0—10
31 Oats	...	One per cent
32 Bran, oil cakes and oil feed	...	do
33 Musical goods	...	Two per cent
34 Porcelain articles and china cups, etc.	...	do
35 Bakelite and plastic materials	...	do
36 Cameras	...	do
37 Photo Frames and pictures	...	do
38 Optical glass and frames	...	do
39 Tamarind sheds	...	One per cent
40 Other articles not chargeable under any of the above items and which may be approved by the Government by Notification in respect of all municipalities or any Municipality or any class of Municipalities as may be specified in such notification.	...	Two per cent

Any inhabitants of the Municipality objecting to the imposition of the Taxes or to the amounts or rates proposed or to the classes or property to be made liable thereto or to any of the exemptions proposed may within one month from the date of publication of this notice send his objections in writing to the Municipal Office.

SCHEDULE-III.

Rates of Tolls Payable on Entering the Municipal Limits.

	Rs.	P.
Goods Vehicle or a stage carriage as defined in the Motor Vehicles Act, 1939 (Central Act IV of 1939) other than those exempted from Municipal toll under the Mysore Motor Vehicles Taxation Act, 1957.	2—	00
Motor Car as defined in the Motor Vehicles Act, 1939 (Central Act IV of 1939) other than those exempted from Municipal Toll under the Mysore Motor Vehicles Taxation Act, 1957	2—	00
Trailer attached to a goods vehicle other than those exempted from Municipal Toll under the Mysore Motor Vehicles Taxation Act, 1957	1—	00
On every four-wheeled carriage	...	0—50
On every two-wheeled carriage on springs other than a Jutka	...	0—25
On every jutka laden	...	0—15
On every jutka unladen	...	0—10
On every other vehicle with springs including a tricycle or bicycle	...	0—15
On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies, asses, or mules, if laden.	...	0—25
On every cart or other vehicle not on springs drawn by two buffaloes, bullocks, horses, ponies, asses or mules, if not laden.	...	0—15
On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony, ass or mule, if laden.	...	0—15
On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony, ass or mule, if not laden.	...	0—10

C. H. BASAVAPPA NAIK, *Municipal Commr.*